

3/15/19

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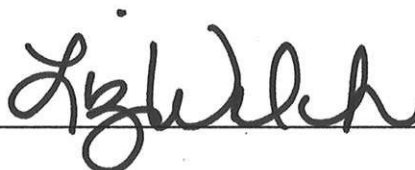
Chapter No. 337

19/SS02/R927

LR 1TB/LR

SENATE BILL NO. 2444

Originated in Senate



Secretary

SENATE BILL NO. 2444

AN ACT TO AMEND SECTION 27-3-52, MISSISSIPPI CODE OF 1972, TO INCREASE THE AMOUNT OF ADDITIONAL COMPENSATION PAID TO ANY TAX ASSESSOR AND/OR HIS DEPUTIES UPON THE SUCCESSFUL COMPLETION OF CERTAIN CERTIFICATIONS; AND FOR RELATED PURPOSES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

SECTION 1. Section 27-3-52, Mississippi Code of 1972, is amended as follows:

27-3-52. (1) The Department of Revenue shall promulgate rules and regulations setting forth the minimum requirements for which tax assessors and/or their deputy assessors or assistants, appropriate state employees, employees of planning and development districts or other persons may attain certification as an appraiser. The Department of Revenue shall establish and conduct such educational and training programs as may be appropriate to assist such persons in attaining such certification.

(2) Counties having not more than five thousand (5,000) applicants for homestead exemption shall have at least one (1) certified appraiser, and counties having more than five thousand

(5,000) applicants for homestead exemption shall have at least two (2) certified appraisers; however, any county may employ any certified appraiser on a part-time basis.

(3) When any tax assessor and/or his deputies or assistants travel outside of their county to attend an appraisal school, seminar or workshop approved by the Department of Revenue, such persons shall receive as reimbursement of expenses of such travel the same mileage and actual and necessary expenses for food, lodging and travel by public carrier or private motor vehicles as is allowed under Section 25-3-41. However, mileage shall not be authorized when such travel is done by a motor vehicle owned by the county.

(4) The county board of supervisors shall reimburse the assessors, tax collectors and deputies for reasonable and necessary expenses sustained in attending annual conferences, regional conferences, schools and seminars. The Department of Revenue shall have the authority to prescribe forms and to promulgate rules and regulations necessary to implement the provisions of this section. No expenses authorized herein shall be reimbursed unless the expenses have been authorized or approved by an order of the board duly made and spread upon the minutes of such board.

(5) When any tax assessor and/or his deputies or assistants attend and successfully complete all qualifications pursuant to the Mississippi Education and Certification Program and receive

the certification level of Track II, Evaluator I, they shall receive an additional * * * Two Thousand Dollars (\$2,000.00) annually beginning the next fiscal year after completion.

(6) When any tax assessor and/or his deputies or assistants attend and successfully complete all qualifications pursuant to the Mississippi Education and Certification Program and receive the certification level of Track II, Evaluator II, they shall receive an additional * * * Two Thousand Dollars (\$2,000.00) annually beginning the next fiscal year after completion.

(7) When any tax assessor and/or his deputies or assistants attend and successfully complete all qualifications pursuant to the Mississippi Education and Certification Program and receive the certification level of Mississippi Assessment Evaluator (MAE), they shall receive an additional * * * Two Thousand Five Hundred Dollars (\$2,500.00) annually beginning the next fiscal year after completion.

(8) When any deputy tax assessor successfully completes all qualifications to become a licensed certified residential real estate appraiser under Sections 73-34-1 through 73-34-63, or completes all qualifications to earn the International Association of Assessing Officers' professional designation of Residential Evaluation Specialist (RES), on the recommendation of the tax assessor, the county board of supervisors may pay, in its discretion, an additional amount not to exceed Three Thousand

Dollars (\$3,000.00) annually to the deputy beginning the next fiscal year after the completion of such qualifications.

(9) When any deputy tax assessor successfully completes all qualifications to become a licensed certified general real estate appraiser under Sections 73-34-1 through 73-34-63, or completes all qualifications to earn the International Association of Assessing Officers professional designation of Certified Assessment Evaluator (CAE) on the recommendation of the tax assessor, the county board of supervisors may pay, in its discretion, an additional amount not to exceed Five Thousand Dollars (\$5,000.00) annually to the deputy beginning the next fiscal year after the completion of such qualifications.

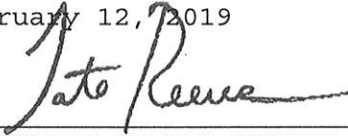
(10) The accumulative total of all educational increases authorized under subsections (5), (6), (7), (8) and (9) of this section shall not exceed * * * Eleven Thousand Five Hundred Dollars (\$11,500.00) and shall be paid out of the common county fund from proceeds of the one (1) mill ad valorem tax as provided in Section 27-39-329.

(11) In order to receive the additional annual payment or payments provided for in subsections (5), (6), (7), (8) and (9) of this section, the tax assessor or deputies or assistants who completed the Mississippi Education and Certification Program and were certified as provided herein shall be personally involved in the conduct, administration and/or supervision of the appraisal of

the property of the county and in the maintenance of such appraisal.

SECTION 2. This act shall take effect and be in force from and after July 1, 2019.

PASSED BY THE SENATE
February 12, 2019



PRESIDENT OF THE SENATE

PASSED BY THE HOUSE OF REPRESENTATIVES
March 6, 2019



SPEAKER OF THE HOUSE OF REPRESENTATIVES

APPROVED BY THE GOVERNOR



GOVERNOR

March 15, 2019
3:10pm